

## 2005 Legislative Revision:

County: 25 Lewis & Clark District: 0487 Helena Elem

WIII C	e reflected on ti	ie f i 2000 lina	ai budget for	111.				
1	CEDEVE	CD AND		FY 2005-200	)6		3 Year Avg A	NB
1. * Bu	<b>CERTIFI</b> dget Unit	ED ANB	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	HELENA K	-	3,640	15 206 25	15,264,868.00	3,700	15 206 25	15,514,840.00
E2	KESSLER K		0	5,068.75	0.00	0	5,068.75	0.00
M1	HELENA 7-		1,231	*	6,541,919.50	1,230	56,318.25	6,536,735.00
2.						,		9,891,291.20
								7,071,271.20
3.		UDGET LIN		nding in Movin	num [MCA 20 0	206(9)1		99%
		-		•	num [MCA 20-9			
		C						
		est Budget W						24,069,203.03
	_	_			overBASE reve	nues		24,260,121.98
		•						
	* f. High	est Voted Am	nount (3e-3	d)				429,141.05
4.	PRIOR Y	EAR INFOR	RMATION	FOR BUDGE	TING:			
								18,305,637.35
	* b. FY 2	004-2005 Ma	aximum Bu	lget				23,191,449.51
	* c. FY 2	004-2005 AN	<b>VB</b>					4951
	* d. FY 2	004-2005 Ad	opted Gene	ral Fund Budg	et			23,191,449.51
	* e. FY 2	004-2005 Ov	er-BASE L	evy As Submit	ted On Budget -			4,755,812.16
	* f. FY 2	004-2005 Eq	ualization S	tatus			Equ	ualized EQ
5.	SPECIAL	EDUCATIO	ON FUNDI	NG (FY2005-2	2006):			
					PI records indicate			ceive the
					eans you have NO			Yes
			· Status					103
	Block Gra			~				120 71
					ND			138.71
				1	NB			46.23
								1.314737924
	-	lucation Allo		•				
					rate X ANB]			675,656.41
					RSBG rate X AN			225,186.33
					See Final Page)			386,139.56
		-		•	ment (District) [		[c]	1,286,982.30
		-	•	,	rs of Cooperative	• /		
	* e. Relat	ed Services E	Block Grant	Entitlement (P	Paid Directly to C	Coop)		N/A

Cou	ınty:	25 Lewis & Clark			
Dist	trict:	0487 Helena Elem			
	Rec	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			222,966.62
		District's Required Match for RSBG [5b X 0.33]			74,311.49
	* f(iii	) District's RSBG Match to be Paid by District to Coope	erative [5e X 0.3	33]	N/A
	* f(iv	) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			297,278.11
	Mi	nimum Special Education Budget To Avoid Reversion	ıs		
	* g.	Minimum Special Education Budget to Avoid Reversion [5a + 5b + 5f(iv)]			1,198,120.85
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
		e: Statewide appropriation, school count, and large school cou	int are subject to	change through Oct	ober enrollment
	cou				
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	C.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide p district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count school count]	t) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMEN	NT FUND GTI	3:	
	_		Elementary	High School	
		unty	06.204.601.00	06 204 601 00	
	a. b.	Tax Year 2004 County Taxable Value	6,257	86,394,681.00 3,313	
	о. с.	FY 2004-05 County ANB (Budgeted)  County Retirement Mill Value per ANB	13.81	26.08	
		•	15.01	20.00	
	Dis d.	trict Tax Year 2004 District Taxable Value 6	5/15/810 00	N/A	
	e.	FY 2004-05 District ANB (Budgeted)	4,951	N/A	
	f.	District Debt Service Mill Value Per ANB	13.03	N/A	
		tewide	-2.00	- W - <b>-</b>	
		C III			

21.59

24.98

42.86

49.59

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark District: 0487 Helena Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	7,312,828.11	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	495,044.51	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	146,085,296.72	N/A
	(e)	District taxable valuation (Tax Year 2004)***	64,515,810.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT'S FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	81,569.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,385,345.12	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	1,080,060.28	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	386,139.56	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark District: 0488 Helena H S

		, e	FY 2005-200	)6		3 Year Avg A	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	HELENA HS 9-12	3,112	225,273.00	16,293,964.00	3,148	225,273.00	16,480,606.00
2.	* DIRECT STATE AID	)					7,467,527.91
<b>3.</b>	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						14,205,439.11
	* c. Maximum Budge						17,756,798.89
	* d. Highest Budget V			DACE			17 676 204 22
	excluding tuition, * e. Highest Budget V						
	* f. Highest Voted Ar						80,594.67
4.	PRIOR YEAR INFO						00,374.07
4.	* a. FY 2004-2005 BA						13 810 648 11
	* b. FY 2004-2005 M	_					
	* c. FY 2004-2005 Al		-				3184
	* d. FY 2004-2005 Ac						
	* e. FY 2004-2005 O	-	_				
	* f. FY 2004-2005 Ed		•	•			ialized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means O	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?_					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG	rate X ANB]			431,665.52
	* b. Related Services	Block Gran	nt Entitlement [F	RSBG rate X AN	B]		143,867.76
	c. Reimbursement fo	or Dispropo	ortionate Costs (	(See Final Page)			24,992.37
	* d. Total Special Edu	cation Allo	owable Cost Pay	ment (District) [	5a + 5b + 3	5c]	600,525.65
	Prorated Cooperative	•		-	•		
	* e. Related Services	Block Gran	nt Entitlement (F	Paid Directly to C	Coop)		N/A

Coun Distr	•	25 Lewis & Clark 0488 Helena H S			
		uired Local Match			
*		District's Required Match for IBG [5a X 0.33]			142,449.62
		District's Required Match for RSBG [5b X 0.33]			47,476.36
		District's RSBG Match to be Paid by District to Coo	perative [5e X 0	33]	N/A
•	* I(1V)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			189,925.98
	Mir	imum Special Education Budget To Avoid Reversi	ons		
*	₿ g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			765,459.26
6.		EXIBILITY FUNDING (ESTIMATED):  Statewide appropriation, school count, and large school cut.	ount are subject to	change through Octo	ber enrollment
	FY2	2005-2006 Appropriation (estimated)			0.00
	Stat	ewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY2	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	ant) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	ol count) x distric	t	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMI		3:	
	~		Elementary	High School	
	Cou		0.6.20.4.601.00	06 204 601 00	
	a. b.	Tax Year 2004 County Taxable Value		86,394,681.00 3,313	
	о. с.	County Retirement Mill Value per ANB		26.08	
	Dist		15.01	20.08	
	d.	Tax Year 2004 District Taxable Value	N/A	81,468,542.00	
	e.	FY 2004-05 District ANB (Budgeted)	37/4	3,184	
	f.	District Debt Service Mill Value Per ANB		25.59	
			1 1/ 1 1	23.57	

21.59

24.98

42.86

49.59

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark District: 0488 Helena H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	5,722,024.81
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	240,824.72
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	170,179,725.59
	(e)	District taxable valuation (Tax Year 2004)***	N/A	81,468,542.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	88,711.00

## **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	962,240.86	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	684,364.48	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	24,992.37	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark
District: 0491 Trinity Elem

		2	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	TRINITY K-6	8	20,275.00	34,922.40	7	20,275.00	30,557.80
2.	* DIRECT STATE AID	)					12,336.62
3.	FY2006 BUDGET LII	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						45,859.41
	* c. Maximum Budge						57,416.72
	* d. Highest Budget W			DACE			57 416 72
	excluding tuition,  * e. Highest Budget W						57,416.72 74,496.02
	* f. Highest Voted Ar						17,079.30
	•						17,079.30
4.	PRIOR YEAR INFO						20.840.00
	* a. FY 2004-2005 BA	_					39,849.00
	* b. FY 2004-2005 M * c. FY 2004-2005 Al		· ·				49,886.86 7
	* d. FY 2004-2005 A						49,886.86
	* e. FY 2004-2005 Ov	-	•				10,037.86
	* f. FY 2004-2005 Ec		•	•			alized EQ
5.		_				240	20
5.	SPECIAL EDUCATION NOTE: Block Grant Eligifunding listed. Block Grant	blity Status =	"Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit			-			Yes
	Block Grant Rates	•					
	Instructional Block Gra	nt Rate [IB	Gl per ANB				138.71
	Related Services Block						46.23
	Threshold to Determine	e Disproport	ionate Costs				1.314737924
	Special Education All	owable Cos	t Payments				
	* a. Instructional Bloc	k Grant Ent	itlement [IBG 1	rate X ANB]			1,109.68
	* b. Related Services	Block Grant	Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			0.00
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	1,109.68
	<b>Prorated Cooperative</b>	Cost Paym	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Grant	Entitlement (P	aid Directly to C	Coop)		369.84

Cou	ınty:	25 Lewis & Clark			
Dist	trict:	0491 Trinity Elem			
	Rea	uired Local Match			
	_	District's Required Match for IBG [5a X 0.33]			366.19
		District's Required Match for RSBG [5b X 0.33]			N/A
		District's RSBG Match to be Paid by District to C			122.05
		Total Required Local Match To Avoid Reversions	=		
		[5f(i) + 5f(ii) + 5f(iii)]			488.24
	Mini	imum Special Education Budget To Avoid Reve	rsions		
	* g.	Minimum Special Education Budget to Avoid Rev [5a + 5b + 5f(iv)]	versions		1,597.92
6.	FLE	XIBILITY FUNDING (ESTIMATED):			
	Note:	Statewide appropriation, school count, and large school.	l count are subject to	change through Octob	er enrollment
	FY2	005-2006 Appropriation (estimated)			0.00
	State	ewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY2	005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year a average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			<del>-</del> •
		[(15% statewide appropriation / statewide school c school count]	count) x district		=:
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large sclarge school count]	hool count) x distric	et	=:
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DEB	T SERVICES FUND AND COUNTY RETIRE	MENT FUND GTI	3:	
	~		Elementary	High School	
	Cou	•	0.6.204.601.00	0.6.204.601.00	
	a. 1-	Tax Year 2004 County Taxable Value		86,394,681.00	
	b.	FY 2004-05 County ANB (Budgeted) County Retirement Mill Value per ANB		3,313 26.08	
	C.		13.61	20.06	
	<b>Dist</b> ı d.		2 276 075 00	N/A	
	a. e.	Tax Year 2004 District Taxable Value FY 2004-05 District ANB (Budgeted)		N/A N/A	
	e. f.	District Debt Service Mill Value Per ANB		N/A N/A	
	1.	District Deut Service will value fei AivD	337.44	11/71	

21.59

24.98

42.86

49.59

Statewide

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark District: 0491 Trinity Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,969.35	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	484.01	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	326,552.37	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,376,075.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,116.98	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	1,059.87	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark
District: 0492 East Helena Elem

			FY 2005-2006			3 Year Avg ANB		
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	EAST	HELENA K-6	801	15,206.25	3,433,086.00	794	15,206.25	3,403,639.80
<b>M</b> 1	EAST	HELENA 7-8	267	56,318.25	1,473,172.50	259	56,318.25	1,429,550.50
2.	* DIR	ECT STATE AID	)					2,225,069.01
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b.	BASE Budget						4,236,254.03
	* c. Maximum Budget Limit				5,361,839.74			
	* d.	Highest Budget W						
		excluding tuition,						4,964,663.63
	* e. Highest Budget With A Vote				5,361,839.74			
	* f. Highest Voted Amount (3e-3d)						397,176.11	
4.		OR YEAR INFO						
	* a. FY 2004-2005 BASE Budget					3,861,933.40		
	* b. FY 2004-2005 Maximum Budget					4,890,181.12		
	* c.	FY 2004-2005 A						1040
	* d.	FY 2004-2005 Ac	-	•				4,592,843.00
	* e.	FY 2004-2005 Ov		•	•			728,409.60
	* f.	FY 2004-2005 Eq	ualization	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eive the
	Bloo	ek Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			148,142.28
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]					N/A		
	c. Reimbursement for Disproportionate Costs (See Final Page) 19,199					19,199.27		
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	167,341.55
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						49,373.64	

<b>County:</b>	25	Lewis & Clark
<b>District:</b>	0492	<b>East Helena Elem</b>

Dis	trict:	0492 East Helena Elem			
	Re	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			48,886.95
	f(ii	) District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Cooperati	ve [5e X 0.	33]	16,293.30
	* f(i	y) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			65,180.25
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]			213,322.53
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	No	te: Statewide appropriation, school count, and large school count a	re subject to	change through Octo	ober enrollment
	cou				
	FY	(2005-2006 Appropriation (estimated)			0.00
	Sta	atewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	(2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average)			
		average] + [(20% statewide appropriation / statewide prior district prior year ANB]	year ANB		
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) x	district		
		school count]			
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school coularge school count]	ınt) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DI	EBT SERVICES FUND AND COUNTY RETIREMENT	FUND GTI	B:	
		El	ementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value	94,681.00	86,394,681.00	
	b.	FY 2004-05 County ANB (Budgeted)	6,257	3,313	

		Elementary	<b>High School</b>
Cou	unty		
a.	Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b.	FY 2004-05 County ANB (Budgeted)	6,257	3,313
c.	County Retirement Mill Value per ANB	13.81	26.08
Dist	trict		
d.	Tax Year 2004 District Taxable Value	9,957,632.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	1,040	N/A
f.	District Debt Service Mill Value Per ANB	9.57	N/A
Stat	tewide		
** g.	Statewide Retirement Mill Value per ANB	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ensuremath{^{**}}$  Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark
District: 0492 East Helena Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)****</li> <li>(b) 2004-05 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,596,577.13	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	82,447.63	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	31,414,553.26	N/A
	(e)	District taxable valuation (Tax Year 2004)***	9,957,632.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	21,457.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	291,155.14	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	184,947.10	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	19,199.27	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark
District: 0495 Wolf Creek Elem

		S	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	idget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	WOLF CREEK K-6	12	20,275.00	52,378.80	12	20,275.00	52,378.80
2.	* DIRECT STATE AII	<b>)</b>					32,476.25
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of S	-	•				75%
	* b. BASE Budget						61,130.13
	* c. Maximum Budge						76,551.36
	* d. Highest Budget V			DACE			79,757.59
	excluding tuition  * e. Highest Budget V						90,452.00
	* e. Highest Budget With A Vote  * f. Highest Voted Amount (3e-3d)						10,694.41
4	-						10,024.41
4.	4. PRIOR YEAR INFORMATION FOR BUDGETING:  * a. FY 2004-2005 BASE Budget						54.024.51
	* b. FY 2004-2005 M	_					54,034.51 67,661.97
	* c. FY 2004-2005 A		C				11
	* d. FY 2004-2005 A						72,661.97
	* e. FY 2004-2005 C	-	_				18,627.46
	* f. FY 2004-2005 E		•	•			,
5.	SPECIAL EDUCATI	•		-			•
٥.	NOTE: Block Grant Elig funding listed. Block Gr	iblity Status =	"Yes" means OI	PI records indicate			eive the
	Block Grant Eligibili	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gr	ant Rate [IB	G] per ANB				138.71
	Related Services Block	k Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determin	e Dispropor	tionate Costs				1.314737924
	Special Education Al	lowable Cos	st Payments				
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A						
	c. Reimbursement for Disproportionate Costs (See Final Page)						324.90
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] 1,989.42						
	<b>Prorated Cooperative</b>	•	•	•	• /		
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 554.76						

<b>County:</b>	25	Lewis & Clark
<b>District:</b>	0495	Wolf Creek Elem

Dis	strict:	0495 Wolf Creek Elem			
	Re	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			549.29
		District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	ii) District's RSBG Match to be Paid by District to Cooperative	ve [5e X 0.	33]	183.07
	* f(i	v) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			732.36
	Mi	inimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]			2,396.88
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	No cou	te: Statewide appropriation, school count, and large school count ar	e subject to	change through Octob	er enrollment
		72005-2006 Appropriation (estimated)			0.00
	Sta	atewide/District Data S	tatewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	72005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average) average] + [(20% statewide appropriation / statewide prior district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) x of school count]	listrict		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school countlarge school count]	nt) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DI	EBT SERVICES FUND AND COUNTY RETIREMENT F	FUND GTI	B:	
			ementary	<b>High School</b>	
		ounty			
	a.	Tax Year 2004 County Taxable Value 86,39		86,394,681.00	
	b.	FY 2004-05 County ANB (Budgeted)	6,257	3,313	
	c.	County Retirement Mill Value per ANB	13.81	26.08	
	Di	strict			

FY 2004-05 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB .....

Tax Year 2004 District Taxable Value 2,830,531.00

d.

e.

f.

g.

Statewide

\*\* Also for bond limitation per 20-9-406, MCA.

N/A

N/A

N/A

42.86

49.59

11

257.32

21.59

24.98

h. Facility Guaranteed Mill Value per ANB

County: 25 Lewis & Clark
District: 0495 Wolf Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,658.72	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	902.46	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	440,829.68	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,830,531.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	3,831.38	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	2,296.38	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	324.90	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark
District: 0497 Craig Elem

WIII (	be reflected off the F i 200	oo iiiai buuget io	1111.				
1	CEDMINED AND		FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANI	В	*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	CRAIG 1-6	2	20,275.00	8,731.80	7	20,275.00	30,557.80
2.	* DIRECT STATE	AID					11,361.13
3.	FY2006 BUDGET	Γ LIMITS					
	* a. Required % of	of Special Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b. BASE Budge	et					41,091.61
	* c. Maximum Bu	udget Limit					51,387.63
		get Without A V					51 422 05
	•			overBASE reve			51,433.05
	•						57,035.23
	_						5,602.18
4.	PRIOR YEAR IN						44 402 50
		_					46,693.79
	* b. FY 2004-2005 Maximum Budget * c. FY 2004-2005 ANB				58,464.46		
							9
		=	_	et ted On Budget <sub>-</sub>			57,035.23 10,341.44
		)5 Equalization (	•	_			alized EQ
_		•				24.	
5.	NOTE: Block Grant funding listed. Block	Eligiblity Status	= "Yes" means OI	PI records indicate			ceive the
	Block Grant Eligi	ibility Status?					Yes
	Block Grant Rate	es					
	Instructional Block	c Grant Rate [IB	G] per ANB				138.71
	Related Services B	Block Grant Rate	e [RSBG] per Al	NB			46.23
	Threshold to Deter	rmine Dispropor	tionate Costs				1.314737924
	Special Education	n Allowable Co	st Payments				
	* a. Instructional	Block Grant En	titlement [IBG 1	rate X ANB]			277.42
	* b. Related Servi	ices Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimburseme	ent for Dispropo	ortionate Costs (	See Final Page)			0.00
	* d. Total Special	l Education Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	277.42
	<b>Prorated Coopera</b>	ative Cost Payr	nents (Member	rs of Cooperative	es Only)		
	* e. Related Servi	ices Block Gran	t Entitlement (P	aid Directly to C	Coop)		92.46

Cou	ınty:	25 Lewis & Clark			
Dis	trict:	0497 Craig Elem			
	Re	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			91.55
		) District's Required Match for RSBG [5b X 0.33]			N/A
	* f(ii	i) District's RSBG Match to be Paid by District to Coo	perative [5e X 0.	33]	30.51
	* f(iv	7) Total Required Local Match To Avoid Reversions			
		[5f(i) + 5f(ii) + 5f(iii)]			122.06
	Mi	nimum Special Education Budget To Avoid Reversi	ons		
	* g.	Minimum Special Education Budget to Avoid Rever [5a + 5b + 5f(iv)]			399.48
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not cou	te: Statewide appropriation, school count, and large school count.	ount are subject to	change through Octob	er enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year ave average] + [(20% statewide appropriation / statewide district prior year ANB]	•	) x	
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	int) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large scholarge school count]	ol count) x distric	et	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM	ENT FUND GT	B:	
	~		Elementary	High School	
		unty	0.6 20.4 601 00	06 204 601 00	
	a. b.	Tax Year 2004 County Taxable Value		86,394,681.00 3,313	
	о. с.	County Retirement Mill Value per ANB		26.08	
		•	13.01	20.08	
	Dis d.	strict Tax Year 2004 District Taxable Value	1 700 404 00	N/A	
	a. e.	FY 2004-05 District ANB (Budgeted)		N/A N/A	
	f.	District Debt Service Mill Value Per ANB		N/A N/A	
			170.72	1 1/1 1	
	Sta	tewide			

21.59

24.98

42.86

49.59

\*\* g.

h.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark District: 0497 Craig Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:  (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)****</li> <li>(b) 2004-05 Statewide GTB subsidized budget area:         <ul> <li>35.3% of the Basic Entitlement + 35.3% of the Per-ANB</li> <li>Entitlement + 40% of special education allowable cost</li> </ul> </li> </ul>	1,732,103,083.00 1,732,103,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,814.17	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	622.30	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	382,366.35	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,788,494.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,089.31	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	1,413.16	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark

District: 0498 Auchard Creek Elem

		2	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	AUCHARD CREEK K-	24	20,275.00	104,728.80	30	20,275.00	130,893.00
2.	* DIRECT STATE AID	)					67,572.10
3.	FY2006 BUDGET LII	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						127,323.27
	* c. Maximum Budge						159,431.46
	* d. Highest Budget W			DACE			127 222 27
	excluding tuition,  * e. Highest Budget W						127,323.27 159,431.46
	0 0						32,108.19
· · · · · · · · · · · · · · · · · · ·					32,100.19		
4.	PRIOR YEAR INFO						120 077 45
	* a. FY 2004-2005 BA	C					128,977.45
	* b. FY 2004-2005 Maximum Budget  * c. FY 2004-2005 ANB				161,578.29		
	* d. FY 2004-2005 Ac						33 128,977.45
	* e. FY 2004-2005 Ov	-	_				0.00
	* f. FY 2004-2005 Ec		•	•			alized EQ
5.	SPECIAL EDUCATION	=				1	
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means Ol	PI records indicate			ceive the
	Block Grant Eligibilit			-			Yes
	Block Grant Rates						
	Instructional Block Gra	int Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropoi	tionate Costs				1.314737924
	Special Education Alle	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			3,329.04
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			917.43
	* d. Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	4,246.47
	<b>Prorated Cooperative</b>	•		-	• .		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,109.52

County: 25 Lewis & Clark

District: 0498 Auchard Creek Elem

Required	Local	Match
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* f(i). District's Required Match for IBG [5a X 0.33]	1,098.58				
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A				
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	366.14				
* f(iv) Total Required Local Match To Avoid Reversions					
[5f(i) + 5f(ii) + 5f(iii)]	1,464.72				
Minimum Special Education Budget To Avoid Reversions					
* g. Minimum Special Education Budget to Avoid Reversions					
[5a + 5b + 5f(iv)]	4,793.76				

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
C	County		
a.	. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b	. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c.	. County Retirement Mill Value per ANB	13.81	26.08
D	Pistrict		
d	. Tax Year 2004 District Taxable Value	231,641.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	33	N/A
f.	District Debt Service Mill Value Per ANB	7.02	N/A
S	tatewide		
k g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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County: 25 Lewis & Clark

District: 0498 Auchard Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)	163,864,956.46	N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	53,930.07	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,337.79	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	1,052,771.66	N/A
	(e)	District taxable valuation (Tax Year 2004)***	231,641.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	821.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	9,957.55	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	5,829.28	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	917.43	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark
District: 0502 Augusta Elem

			- U	FY 2005-200	6		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	AUG	USTA K-6	42	14,598.00	183,199.80	45	13,787.00	196,272.00
<b>M</b> 1	AUG	USTA 7-8	16	63,076.44	89,284.00	21	72,087.36	117,159.00
2.	* DIR	ECT STATE AID	)					178,489.49
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						335,652.55
	* c.	Maximum Budget	t Limit					420,236.02
	* d.	Highest Budget W						
		excluding tuition,						426,008.59
	* e.	Highest Budget W						430,791.33
	* f.	Highest Voted Ar	nount (3e-3	d)				4,782.74
4.		OR YEAR INFO						
	* a.	FY 2004-2005 BA	U					340,435.29
	* b.	FY 2004-2005 M		C				432,047.17
	* c.	FY 2004-2005 A						67
	* d.	FY 2004-2005 Ac	-	•				430,791.33
	* e.	FY 2004-2005 Ov		•	•			90,356.04
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						eeive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Cos	t Payments				
	* a.	Instructional Bloc	k Grant En	itlement [IBG 1	ate X ANB]			8,045.18
	* b.	Related Services	Block Gran	Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page).			2,766.05
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	10,811.23
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	Entitlement (P	aid Directly to C	Coop)		2,681.34

Cou	unty: 25 Lewis & Clark			
Dist	trict: 0502 Augusta Elem			
	Required Local Match			
	* f(i). District's Required Match for IBG [5a X	0.33]		2,654.91
	f(ii) District's Required Match for RSBG [5b			N/A
	* f(iii) District's RSBG Match to be Paid by Dis			884.84
	* f(iv) Total Required Local Match To Avoid F			
	[5f(i) + 5f(ii) + 5f(iii)]			3,539.75
	Minimum Special Education Budget To Av	oid Reversions		
	* g. Minimum Special Education Budget to A [5a + 5b + 5f(iv)]			11,584.93
6.	FLEXIBILITY FUNDING (ESTIMATED)	• •		
	Note: Statewide appropriation, school count, and l count.	arge school count are subject to	change through Octol	per enrollment
	FY2005-2006 Appropriation (estimated)			0.00
	Statewide/District Data	Statewide	District	
	a. 5 Year Average ANB	0.0		
	b. Prior Year ANB			
	c. Estimated School Count			
	d. Estimated Large School Count	0		
	FY2005-2006 Payments (estimated)			
	e. District Student Funding			
	[(40% statewide appropriation / statewid average] + [(20% statewide appropriation district prior year ANB]		X	
	f. District K12 Public School Funding			·-·
	[(15% statewide appropriation / statewid school count]	e school count) x district		
	g. District Large K12 Public School Funding	ng		
	[(25% statewide appropriation / statewid large school count]	e large school count) x distric	t	. <u>.</u> .
	h. Total Flex Fund Entitlement (estimated)			0.00
7.	DEBT SERVICES FUND AND COUNTY	RETIREMENT FUND GTE	<b>3:</b>	
		Elementary	High School	
	County			
	a. Tax Year 2004 County Taxable Value		86,394,681.00	
		6,257	3,313	
	c. County Retirement Mill Value per ANB	13.81	26.08	
	District	0.010.100.00	NT/A	
	d. Tax Year 2004 District Taxable Value		N/A	
	`		N/A	
	f. District Debt Service Mill Value Per AN	JB 34.60	N/A	

21.59

24.98

42.86

49.59

Statewide

\*\* g.

Statewide Retirement Mill Value per ANB

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark District: 0502 Augusta Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	137,213.88	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	9,246.87	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,740,280.63	N/A
	(e)	District taxable valuation (Tax Year 2004)***	2,318,139.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	422.00	N/A

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	23,404.28	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	12,541.78	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	2,766.05	0.00	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark
District: 0503 Augusta H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	AUGUSTA HS 9-12	38	225,273.00	211,840.50	39	225,273.00	217,405.50
2.	* DIRECT STATE AID	)					197,877.29
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	pecial Ed Fu	ınding in Maxin	num [MCA 20-9-	-306(8)]		100%
	* b. BASE Budget						375,366.46
	* c. Maximum Budget Limit						
	* d. Highest Budget V			D A GE			462,438.97
	excluding tuition, excess reserves, and other overBASE revenues      * e. Highest Budget With A Vote						
	* f. Highest Voted A						473,750.90 11,311.93
	_						11,311.93
4.	PRIOR YEAR INFO						250 075 62
	* a. FY 2004-2005 B	_					359,075.63
	* b. FY 2004-2005 M * c. FY 2004-2005 A		· ·				451,549.36 40
	* d. FY 2004-2005 A						446,148.14
	* e. FY 2004-2005 O	•	-				87,072.51
	* f. FY 2004-2005 E		•	Č			alized EQ
_		_				Eqe	anzea zą
5.	SPECIAL EDUCATI NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			eeive the
	Block Grant Eligibilit			•			Yes
	Block Grant Rates	•					
	Instructional Block Gra	ant Rate [IB	Gl per ANB				138.71
	Related Services Block						46.23
	Threshold to Determine		<b>-</b>				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			5,270.98
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			9,386.85
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	14,657.83
	Prorated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,756.74

Cou	nty:	25 Lewis & Clark			
Dist	rict:	0503 Augusta H S			
	Rec	quired Local Match			
	* f(i)	District's Required Match for IBG [5a X 0.33]			1,739.42
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii	) District's RSBG Match to be Paid by District to Co	poperative [5e X 0.33]		579.72
	* f(iv	) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,319.14
	Mi	nimum Special Education Budget To Avoid Rever	rsions		
	* g.	Minimum Special Education Budget to Avoid Rev [5a + 5b + 5f(iv)]	rersions		7,590.12
6.	Not		l count are subject to char		r enrollment 0.00
	Sta	tewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year a average] + [(20% statewide appropriation / statewidistrict prior year ANB]			
	f.	District K12 Public School Funding			

### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

District Large K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district

[(25% statewide appropriation / statewide large school count) x district

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
	b.	FY 2004-05 County ANB (Budgeted)	6,257	3,313
	c.	County Retirement Mill Value per ANB	13.81	26.08
	Dist	rict		
	d.	Tax Year 2004 District Taxable Value	N/A	2,549,780.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	40
	f.	District Debt Service Mill Value Per ANB	N/A	63.74
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

Total Flex Fund Entitlement (estimated)

school count]

large school count]

0.00

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 25 Lewis & Clark District: 0503 Augusta H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 1,752,163,083.00 1,752,163,083.00
	(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost	
	payment (including prorated coop costs)	N/A 107,450,132.42
	(c) GTB ratio: [(a) divided by (b)] x 175%	N/A 28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	153,588.89
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,636.35
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,487,208.35
	(e)	District taxable valuation (Tax Year 2004)***	N/A	2,549,780.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,937.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	32,524.55	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	6,889.14	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	0.00	9,386.85	0.00

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## 2005 Legislative Revision:

County: 25 Lewis & Clark

**District: 1221 Lincoln K-12 Schools** 

			FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	LINCOLN K-6	86	14,800.75	374,745.00	93	13,989.75	405,182.40
H1	LINCOLN HS 9-12	86	225,273.00	478,396.50	87	225,273.00	483,937.50
M1	LINCOLN 7-8	32	60,823.71	178,440.00	41	69,834.63	228,534.00
2.	* DIRECT STATE AII	)					637,757.82
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	pecial Ed Fu	ınding in Maxim	num [MCA 20-9-	-306(8)]		84%
	* b. BASE Budget						1,192,704.32
	* c. Maximum Budge	t Limit					1,497,142.47
	* d. Highest Budget V			DAGE			1 222 704 22
	excluding tuition.  * e. Highest Budget V						1,332,704.32
	* f. Highest Voted A						1,497,142.47 164,438.15
4	PRIOR YEAR INFO						104,436.13
4.	* a. FY 2004-2005 B.						1,177,939.71
	* b. FY 2004-2005 M	_					1,474,887.61
	* c. FY 2004-2005 A		· ·				228
	* d. FY 2004-2005 A						1,317,939.71
	* e. FY 2004-2005 O	_	_				140,000.00
	* f. FY 2004-2005 E		-	_			alized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):		•	
	NOTE: Block Grant Eligi		,	*	you are qua	llified and will rec	eive the
	funding listed. Block Gra	ant Eligiblity	Status = "No" me	eans you have NO	Γ yet qualifi	ed.	
	Block Grant Eligibilit	ty Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per Al	NB			46.23
	Threshold to Determin	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG r	ate X ANB]			28,296.84
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement f			•			5,653.82
	* d. Total Special Edu	acation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	33,950.66
	Prorated Cooperative	•		-	•		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		9,430.92

County: 25 Lewis & Clark

**District: 1221 Lincoln K-12 Schools** 

Required	Local	Match
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*	f(i).	District's Required Match for IBG [5a X 0.33]	9,337.96
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	3,112.21
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	12,450.17
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	40,747.01

#### **6.** FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

### FY2005-2006 Appropriation (estimated) 0.00

Stat	ewide/District Data	Statewide	District
a.	5 Year Average ANB	0.0	
b.	Prior Year ANB	0	
c.	Estimated School Count	0	
d.	Estimated Large School Count	0	

### FY2005-2006 Payments (estimated)

e. District Student Funding

[(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding

[(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding

[(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

#### 7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

			Elementary	High School
	Cour	nty		
	a.	Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
	b.	FY 2004-05 County ANB (Budgeted)	6,257	3,313
	c.	County Retirement Mill Value per ANB	13.81	26.08
	Disti	rict		
	d.	Tax Year 2004 District Taxable Value	2,376,359.00	2,376,359.00
	e.	FY 2004-05 District ANB (Budgeted)	139	89
	f.	District Debt Service Mill Value Per ANB	17.10	26.70
	State	ewide		
*	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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County: 25 Lewis & Clark

**District: 1221 Lincoln K-12 Schools** 

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.		ATEWIDE GTB RATIO: Statewide taxable valuation (Tax Year 2004)***	<b>Elementary</b> 1,752,163,083.00	<b>High School</b> 1,752,163,083.00
	(b)	2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	163,864,956.46	107,450,132.42
	(c)	GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School 28.54
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	249,463.20	245,937.57
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,720.05	6,871.47
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	4,886,738.61	7,215,170.00
	(e)	District taxable valuation (Tax Year 2004)***	2,376,359.00	2,376,359.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,510.00	4,839.00

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	42,556.57	24,993.54	67,550.11
b.	FY2003-2004 amount to avoid reversion	25,613.50	15,014.80	40,628.30
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	3,552.61	2,101.21	5,653.82

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.